

The Commonwealth of Massachusetts

Mass.: Auditor's dept

DEPARTMENT OF THE AUDITOR

ANNUAL REPORT

FOR THE

Year Ending November 30, 1927



44

gk

# The Commonwealth of Massachusetts

## DEPARTMENT OF THE AUDITOR ANNUAL REPORT

TO THE HONORABLE SENATE AND HOUSE OF REPRESENTATIVES:—

I have the honor to present the annual report for this department for the year ended November 30, 1927.

Regular examinations have been made of the various state departments and institutions.

The accounts of the Income Tax Division have been examined for the fiscal year ending November 30, 1926.

The accounts of the Treasurer and Receiver-General have been examined for the year ended November 30, 1927. The cash was counted, the bank accounts were reconciled and the balance of cash was accounted for. The securities in the custody of the State Treasurer applying on invested funds were counted and were found to be on hand in the vaults.

The accounts of the Comptroller's Bureau were examined for the year ended November 30, 1926.

The accounts in the Purchasing Bureau were examined. The transactions in the Purchasing Agent's revolving fund were examined for the year ending November 30, 1927. The inventories were reconciled to the stock on hand and the purchasing fund of \$50,000.00 was accounted for.

An examination has been made of the contracts for the purchase of some of the larger items of supplies, such as coal, flour, butter, tea, coffee, etc. The bids were examined, and the contracts were compared with the bids to ascertain that they were properly placed. Deliveries under contracts were accounted for and payments were checked to the contract prices.

The following schedule of examinations is hereto appended.

	PERIOD COVERED			
	From—		To—	
Legislative Department:				
Sergeant-at-Arms	October	14, 1926	November	14, 1927
General Administration:				
Secretary's Department	December	1, 1925	November	30, 1926
Treasurer's Department	December	1, 1925	November	30, 1926
Comptroller's Bureau	December	1, 1925	November	30, 1926
Purchasing Bureau	December	1, 1925	December	13, 1926
Adjutant General's Department	November	12, 1926	September	20, 1927
Department of Agriculture:				
General Department	November	11, 1926	October	28, 1927
Department of Conservation:				
Division of Fisheries and Game	January	1, 1926	December	31, 1926
Division of Forestry	September	29, 1926	November	9, 1927
Department of Banking and Insurance:				
Supervisor of Small Loan Agencies	November	4, 1926	August	1, 1927
Division of Banks	September	24, 1926	July	28, 1927
Division of Insurance	December	1, 1925	November	30, 1926
Department of Corporations and Taxation:				
Income Tax Division	December	1, 1925	November	30, 1926
Director of Accounts	October	11, 1926	November	30, 1927
Department of Education:				
General Department	October	8, 1926	October	17, 1927
Bridgewater Normal School	May	25, 1925	December	20, 1926
Fitchburg Normal School	October	26, 1925	April	20, 1927
Lowell Normal School	December	30, 1925	January	25, 1927
North Adams Normal School	August	31, 1926	September	19, 1927
Salem Normal School	June	30, 1925	December	29, 1926
Westfield Normal School	July	12, 1926	June	27, 1927
Worcester Normal School	February	16, 1926	December	20, 1926
Massachusetts School of Art	October	6, 1926	October	10, 1927
Fall River Textile School	December	29, 1925	January	11, 1927
Lowell Textile School	October	5, 1925	December	31, 1926
New Bedford Textile School	December	14, 1925	January	24, 1927
Division of the Blind	December	1, 1925	November	30, 1926
Teachers' Retirement Board	January	1, 1926	December	31, 1926

336.7M3

A9/n

1927

A

## PERIOD COVERED

	From—	To—
Department of Civil Service and Registration:		
Board of Registration in Pharmacy	October 7, 1926	November 7, 1927
State Examiners of Electricians	October 6, 1926	October 17, 1927
Board of Registration of Nurses and Chiropody	October 6, 1926	November 4, 1927
Board of Registration in Medicine	October 6, 1926	November 4, 1927
Board of Dental Examiners	October 7, 1926	August 4, 1927
Board of Registration in Optometry	October 7, 1926	August 4, 1927
Board of Registration in Plumbing	December 1, 1926	June 3, 1927
Board of Certified Public Accountants	October 6, 1924	June 21, 1927
Department of Labor and Industries:		
Division of Standards	January 8, 1926	July 8, 1927
Department of Industrial Accidents:		
General Department	December 1, 1926	November 30, 1927
Department of Mental Diseases:		
General Department	June 30, 1926	July 1, 1927
Belchertown State School	September 25, 1925	July 18, 1927
Boston Psychopathic Hospital	June 12, 1926	March 10, 1927
Danvers State Hospital	January 25, 1926	May 10, 1927
Gardner State Colony	November 17, 1924	April 11, 1927
Northampton State Hospital	June 21, 1926	August 29, 1927
Taunton State Hospital	November 10, 1925	January 31, 1927
Westborough State Hospital	January 26, 1925	September 7, 1927
Worcester State Hospital	May 4, 1926	November 14, 1927
Walter E. Fernald State School	February 15, 1926	March 23, 1927
Wrentham State School	March 16, 1925	July 11, 1927
Department of Correction:		
State Prison	October 16, 1925	November 30, 1926
Massachusetts Reformatory	November 24, 1924	November 30, 1926
Reformatory for Women	October 7, 1925	April 15, 1927
Prison Camp and Hospital	April 20, 1926	June 13, 1927
Department of Public Welfare:		
General Department	November 1, 1926	October 1, 1927
State Infirmary	May 5, 1925	January 27, 1927
Industrial School for Boys	September 18, 1925	May 31, 1927
Lyman School for Boys	July 13, 1925	October 17, 1927
Massachusetts Hospital School	May 4, 1926	October 3, 1927
Boys' Parole Department	October 25, 1926	November 16, 1927
Girls' Parole Department	October 18, 1926	October 26, 1927
Department of Public Health:		
Lakeville State Sanatorium	January 15, 1925	February 10, 1927
North Reading State Sanatorium	October 31, 1926	November 10, 1927
Rutland State Sanatorium	March 15, 1926	June 27, 1927
Westfield State Sanatorium	December 1, 1926	September 20, 1927
Department of Public Safety:		
General Department	October 14, 1926	November 30, 1927
Department of Public Works:		
Division of Highways	December 1, 1925	November 30, 1926
Division of Waterways	December 1, 1925	November 30, 1926
Registry of Motor Vehicles	March 1, 1926	November 30, 1926
Metropolitan District Commission:		
General Department	December 1, 1925	November 30, 1926
Metropolitan District Water Supply Commission:		
General Department	August 1, 1926	November 30, 1926

Respectfully submitted,

ALONZO B. COOK.

Auditor of the Commonwealth.

